

<b>OFFICE OF THE ASSESSOR                      APPROPRIATION SUMMARY                      Fiscal Year 2010-11</b>					
<b>ADMINISTERED BY: ASSESSOR</b>					
<b>Appropriation</b>	<b>FY 2009-10</b>		<b>FY 2010-11 Proposed Budget</b>		
	<b>Budget</b>	<b>Position Allocations</b>	<b>Recommended Budget</b>	<b>Percent Change</b>	<b>Position Allocations</b>
<b>GENERAL FUND</b> Assessor	\$ 9,243,318	85	\$ 9,568,194	3.5%	85
<b>TOTAL ALL FUNDS</b>	\$ 9,243,318	85	\$ 9,568,194	3.5%	85

**Mission Statement**

To complete all statutorily mandated property tax assessments as a means to fund local government services. Complete all assessment responsibilities at the least possible cost to the public in a timely and responsive manner that reflects quality, integrity, and fairness. Strive to be a source of accurate and timely property information for local government and the community.

**Budget Summary and Changes**

The Proposed Budget includes \$9.6 million for the Assessor which is a 3.5% increase over the prior year. Revenue is projected to decrease by 14% in FY 2010-11 as compared to FY 2009-10, resulting in an 11% increase in the General Fund contribution. Specifically, supplemental property taxes are expected to remain flat, but SB 2557 Administrative Fees from Districts will drop by \$84,363 and from Cities by \$273,547 or a total of a 19% decline.

Despite the reduced property tax related revenue, the Assessor’s workload has increased due in part to the increase in homeowners filing assessment appeals of current property values. The number of appeals filed in 2005 was 286 as compared to 4,102 filed in 2009. For commercial properties, the Assessor will contract with an appraisal firm to provide expertise in valuing special use properties. Furthermore, pursuant to Proposition 8, the Assessor currently recognizes the decline in market value for approximately 35% of the residential properties in Placer County, and is reviewing approximately 150,000 properties to determine value as of January 1, 2010.

**Department Comments**

The Assessor’s workload continues to be dramatically impacted by the broad decline in real estate values. The Assessor is statutorily bound to assess real property at the lower of factored base year or actual market value on the January 1 lien date. Assessor staff is reviewing thousands of residential and commercial properties to determine market value in relation to the Proposition 13 factored base year value for each property. Property declines are already recognized on over 40% of the 160,000 secured assessments. Each of these assessments requires annual review and market value adjustment until they recover to their Proposition 13 factored base. Thousands of additional commercial / industrial properties require review and recognition of declining value for the 2010 assessment roll. This workload impact will continue for a number of years.

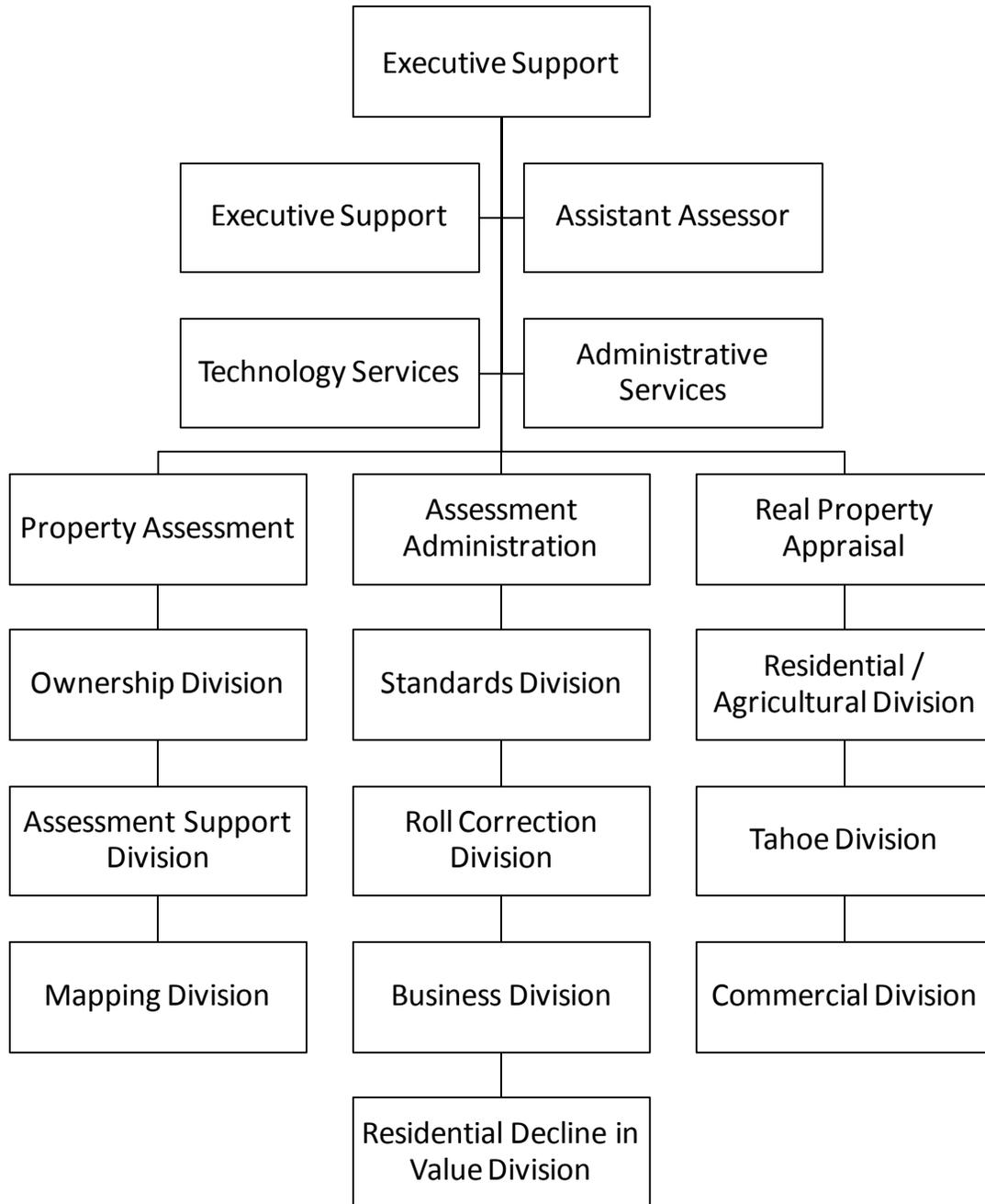
Despite proactive recognition of mass property value declines, statewide property tax assessment appeals have increased dramatically. Over \$4.5 billion of assessed value are at risk in Placer County. To resolve thousands of appeals, Assessor staff interacts with a broad mix of property owners ranging from residential homeowners, real estate developers, certified public accountants, tax attorneys, and property tax agents. Appeal hearings are now scheduled every three weeks, as compared to a previous bi-monthly schedule.

Historically, Assessor budgeting and staffing have run lean with continued emphasis on technology to enhance efficiency. Given the significant increases in workload, staffing continues to remain a key department issue. In particular, new appraisal staff members hired at an entry level require training to learn the complicated statutory framework of property tax assessment. Generally, over half of the assessor staff has been hired within the past five years, so training of staff members is an element of increasing significance for development and succession. The Assessor continues to operate with key leadership positions vacant.

The Assessor continues to put a high priority on responsive customer service. The volume and complexity of phone calls and lobby visits has increased as customers' fiscal concerns have heightened. A key challenge for the Assessor's Office will be the maintenance of core Assessor functions given an increasing workload and shrinking resources. I appreciate the support of the County Executive Office in providing proactive leadership under challenging conditions.

### **Final Budget Changes from the Proposed Budget**

# ASSESSOR



POSITIONS: 85

Assessor 10370

**Program Purpose:** Complete annual and supplemental assessment rolls for all property in the County that is subject to local assessment. Perform business property audits to ensure compliance and equalization of business-property assessments. Provide property information to local government, property owners and the business community.

**Major Budget Adjustment Included in 2009-10**

- Increased \$53,200 in one time funds for a Blanket Purchase Order with an expert appraisal firm for assessment appeals.

**Major Budget Adjustments Proposed for 2010-11**

- Increase \$7,500 for expert appraisal services.
- Increase \$45,000 for the relocation of the Tahoe Office.
- Increase \$29,572 for postage and \$10,000 for printing.
- Increase \$8,450 for the replacement of computers that are out of warranty.
- Increase \$25,950 for communications charges.
- Decrease \$12,000 for travel and transportation.
- Decrease \$19,124 for county vehicle mileage.
- Decrease SB 2557 Tax Admin Fee – District revenue by \$84,363.
- Decrease SB 2557 Tax Admin Fee - Cities by \$273,547.

**POSITION INFORMATION**

Changes in Funded Positions Salary Adjustments	2010-11 Positions	2010-11 Salary
<b>Assessor</b>		
10370		
Accounting Technician	-1	1 \$ (44,111)
Administrative Clerk-Senior	-1	1 \$ (36,291)
Appraisal Technician	2	1 \$ 46,317
Appraiser - Assistant Associate	-1	1 \$ (65,174)
Assessment Supervisor	1	1 \$ 62,069
<b>Department Total</b>	<b>0</b>	<b>\$ (37,190)</b>

Notes

<sup>1</sup> Positions are reclassified - no change to the total allocation

**County of Placer**  
**Financing Sources and Uses by Budget Unit by Object**  
**Governmental Funds**  
**Fiscal Year 2010-11**

Budget Unit **General Fund - 100**

Function **Finance**

Activity **Assessor - 10370**

Detail by Revenue Category and Expenditure Object	2008-09 Final Actuals	2009-10 Estimated	2010-11 Recommended	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
<b>Charges for Services</b>				
8095 SB2557-Tax Admin Fee-Districts	\$ 1,047,989	\$ 926,657	\$ 842,294	\$
8096 SB2557-Tax Admin Fee-Cities	1,005,217	959,882	686,335	\$
8101 Supplemental PropTxs - 5% Admin Fee	788,692	707,742	707,742	\$
8102 Data Request - Assessor	39,048	23,000	14,000	\$
<b>Total Charges for Services</b>	<b>\$ 2,880,946</b>	<b>\$ 2,617,281</b>	<b>\$ 2,250,371</b>	<b>\$</b>
<b>Miscellaneous Revenues</b>				
8753 Other Sales	\$ 15,435	\$ 15,000	\$ 6,000	\$
8764 Miscellaneous Revenues	614			
<b>Total Miscellaneous Revenues</b>	<b>\$ 16,049</b>	<b>\$ 15,000</b>	<b>\$ 6,000</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 2,896,995</b>	<b>\$ 2,632,281</b>	<b>\$ 2,256,371</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Salaries &amp; Benefits</b>				
1001 Employee Paid Sick Leave	\$ 3,873	\$ 3,650	\$ 6,599	\$
1002 Salaries and Wages	4,804,766	5,409,182	5,543,242	
1003 Extra Help	63,531	96,952	48,940	
1005 Overtime & Call Back	178,034	74,548	50,000	
1011 Salary Savings		(308,077)	(139,068)	
1018 Taxable Meal Reimbursements	475		250	
1300 P.E.R.S.	1,014,059	1,173,124	1,260,293	
1301 F.I.C.A.	374,359	416,813	428,024	
1303 Other - Post Employment Benefits	437,519	513,426	533,126	
1310 Employee Group Ins	771,693	832,124	869,864	
1315 Workers Comp Insurance	17,816	23,997	14,776	
1320 Retired Employee Grp Ins	193			
1325 401 (k) Employer Match	5,216	7,500	7,500	
<b>Total Salaries &amp; Benefits</b>	<b>\$ 7,671,534</b>	<b>\$ 8,243,239</b>	<b>\$ 8,623,546</b>	<b>\$</b>
<b>Services &amp; Supplies</b>				
2051 Communications - Telephone	\$ 128,733	\$ 114,450	\$ 140,400	\$
2052 Mobile Communication Devices	580		1,500	
2271 Parts Installed	3,715	5,000	4,000	
2290 Maintenance - Equipment	3,787	5,500	4,000	
2291 Maintenance - Computer Equip	3,058	3,000	3,000	
2439 Membership/Dues	22,463	24,450	22,690	
2511 Printing	38,498	30,000	40,000	
2523 Office Supplies & Exp	41,066	42,000	42,000	
2524 Postage	129,989	71,100	100,672	
2555 Prof/Spec Svcs - Purchased	173,923	162,602	223,300	
2556 Prof/Spec Svcs - County	17,585	16,920	22,673	
2701 Publications & Legal Notices	2,113	4,000	2,000	
2709 Countywide System Charges	26,263	12,668	8,259	
2727 Rents & Leases - Bldgs & Impr	47,962	50,707	49,416	
2838 Special Dept Expense-1099 Reportable	469			
2840 Special Dept Expense	21,897	29,750	38,200	
2844 Training	6,391	10,000	5,000	
2931 Travel & Transportation	12,746	20,000	8,000	
2933 Lodging			2,000	
2941 County Vehicle Mileage	94,811	63,607	(115,170)	
2955 Prof & Spec Serv & Med	3,125			
2964 Meals/Food Purchases	3,095	5,242	2,500	
2965 Utilities	3,598	4,400	4,400	
<b>Total Services &amp; Supplies</b>	<b>\$ 785,867</b>	<b>\$ 675,396</b>	<b>\$ 608,840</b>	<b>\$</b>
<b>Intrafund Transfers Out</b>				
5404 I/T Maintenance - Services	\$	\$	\$ 7,500	\$
5405 I/T Maintenance - Bldgs & Improvements		9,251	7,000	10,000
5552 I/T - MIS Services		295,239	320,367	305,308
5556 I/T - Professional Services		10,000	8,500	10,000
5727 I/T-Rents/Leases		11,790	18,816	
5965 I/T Utilities				3,000

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<b>Total Intrafund Transfers Out</b>	\$ 326,280	\$ 354,683	\$ 335,808	\$
<b>Intrafund Transfers In</b>				
5002 I/T - County General Fund	\$ (27,214)	\$ (30,000)	\$	\$
<b>Total Intrafund Transfers In</b>	\$ (27,214)	\$ (30,000)	\$	\$
<b>Total Expenditures / Appropriations</b>	\$ 8,756,467	\$ 9,243,318	\$ 9,568,194	\$
<b>Net Cost</b>	\$ 5,859,472	\$ 6,611,037	\$ 7,311,823	\$